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Gustavo Siller, Jr., Registration No. 32,305

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Our Case No. 9281-4693
Client's Reference No. N US02180

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Kiyoshi Sato

Serial No. 10/716,710

Filing Date: November 17, 2003

For: THIN FILM MAGNETIC HEAD HAVING
TOROIDALLY WOUND COIL

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)
) Examiner: Tianjie Chen

)
) Group Art Unit No. 2627

RESPONSE TO ELECTION REQUIREMENT

Commissioner for Patents
Alexandria, VA 22313-1450

Dear Sir:

This paper is submitted in response to the Election Requirement of June 19, 2006.

Listing of the Claims begin on page 2 of this paper.

Remarks begin on page 5 of this paper.